
By: **Delegates Conway, Bohanan, Bozman, Cadden, Cane, Costa, Donoghue,
Elmore, Jennings, Moe, Sophocleus, and Wood**

Rules suspended
Introduced and read first time: March 29, 2003
Rules suspended
Assigned to: Environmental Matters

A BILL ENTITLED

1 AN ACT concerning

2 **Voluntary Company Assistance Fund - Funding - Tire Recycling and**
3 **Emergency Response Fee**

4 FOR the purpose of altering the amount and description of a certain tire recycling fee;
5 requiring the Comptroller to distribute certain revenues from the fee to the Low
6 Interest Revolving Loan Account in the Voluntary Company Assistance Fund;
7 repealing a certain termination provision; and generally relating to fees
8 collected for tire recycling and the Low Interest Revolving Loan Account in the
9 Voluntary Company Assistance Fund.

10 BY repealing and reenacting, with amendments,
11 Article - Public Safety
12 Section 8-206
13 Annotated Code of Maryland
14 (As enacted by Chapter ____ (S.B. 1) of the Acts of the General Assembly of 2003)

15 BY repealing and reenacting, with amendments,
16 Article - Environment
17 Section 9-228(g)
18 Annotated Code of Maryland
19 (1996 Replacement Volume and 2002 Supplement)

20 BY repealing and reenacting, with amendments,
21 Chapter 235 of the Acts of the General Assembly of 2000
22 Section 6

23 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
24 MARYLAND, That the Laws of Maryland read as follows:

1 **Article - Public Safety**

2 8-206.

3 (a) In this section, "Account" means the Low Interest Revolving Loan Account.

4 (b) There is a Low Interest Revolving Loan Account.

5 (c) The Account consists of:

6 (1) money appropriated in the State budget to the Account; AND

7 (2) FUNDS DISTRIBUTED FROM THE TIRE RECYCLING AND EMERGENCY
8 RESPONSE FEE UNDER § 9-228 OF THE ENVIRONMENT ARTICLE.

9 (d) The Board of Public Works may award a loan from the Account to a
10 volunteer company to assist with up to 75% of the cost of:

11 (1) purchasing or refurbishing equipment; and

12 (2) upgrading or replacing facilities needed to store equipment.

13 (e) A local government may not reduce the amount of money that the
14 volunteer company would otherwise be entitled to receive from the local government
15 because of State money provided under this section.

16 **Article - Environment**

17 9-228.

18 (g) (1) (i) Beginning on February 1, 1992, a tire recycling AND
19 EMERGENCY RESPONSE fee shall be imposed on the first sale of a new tire in the
20 State by a tire dealer, including new tires sold as part of a new or used vehicle, trailer,
21 farm implement, or other similar machinery.

22 (ii) A county, municipal corporation, or any agency of a county or
23 municipal corporation may not impose any tax, fee, or other charge on the first sale of
24 a new tire by a tire dealer.

25 (2) The tire recycling AND EMERGENCY RESPONSE fee[:

26 (i) May not exceed 40 cents] SHALL BE \$2.00 per tire[: and

27 (ii) Shall be established by the Board of Public Works].

28 (3) For a sale made by a tire dealer to a person who resells tires, the tire
29 dealer shall separately state its recycling fees paid by the tire dealer on the invoice or
30 other document of sale.

31 (4) Each tire dealer shall:

1 (i) Pay the tire recycling AND EMERGENCY RESPONSE fee; and

2 (ii) Complete and submit, under oath, a return and remit the fees to
3 the Comptroller of the Treasury on or before the 21st day of the month that follows
4 the month in which the sale was made, and for other periods and on other dates that
5 the Comptroller specifies by regulation, including periods for which no fees were due.

6 (5) A tire dealer who timely files a tire recycling AND EMERGENCY
7 RESPONSE fee return and pays the tire recycling fees due is allowed, for the expense
8 of administering and paying the fee, a credit equal to 0.6% of the gross amount of tire
9 recycling AND EMERGENCY RESPONSE fees that the tire dealer is to pay to the
10 Comptroller.

11 (6) If the amount of the tire recycling fee is separately stated in a retail
12 sale, the tire recycling fee is not subject to any tax under Title 11 of the Tax - General
13 Article or Title 13 of the Transportation Article.

14 (7) At the end of each quarter AFTER DEDUCTING THE COSTS OF THE
15 ADMINISTRATION, the Comptroller shall forward all tire recycling AND EMERGENCY
16 RESPONSE fees [to the] AS FOLLOWS:

17 (I) \$1 OF EACH FEE TO THE Used Tire Cleanup and Recycling
18 Fund[, less the costs of administration]; AND

19 (II) \$1 OF EACH FEE TO THE LOW INTEREST REVOLVING LOAN
20 ACCOUNT OF THE VOLUNTEER COMPANY ASSISTANCE FUND ESTABLISHED IN TITLE
21 8, SUBTITLE 2 OF THE PUBLIC SAFETY ARTICLE.

22 (8) Except to the extent they are inconsistent with this subsection, the
23 provisions of Title 13 of the Tax - General Article applicable to the sales and use tax
24 shall govern the administration, collection, and enforcement of the tire recycling fee
25 under this subsection.

26 (9) The Comptroller:

27 (i) Shall administer the tire recycling AND EMERGENCY RESPONSE
28 fee; and

29 (ii) May adopt any regulations that are necessary or appropriate to
30 administer, collect, and enforce the tire recycling AND EMERGENCY RESPONSE fee.

31 **Chapter 235 of the Acts of 2000**

32 SECTION 6. AND BE IT FURTHER ENACTED, That Section 1 of this Act
33 shall take effect July 1, 2000. [It shall remain effective for a period of 4 years and, at
34 the end of June 30, 2004, with no further action required by the General Assembly,
35 Section 1 of this Act shall be abrogated and of no force and effect.]

36 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take
37 effect July 1, 2003.

